

**EIA-821: ANNUAL FUEL OIL AND KEROSENE SALES REPORT**

This report is mandatory under Public Law 93-275. For the provisions concerning the confidentiality of information and sanctions, see Sections V and VI of the instructions.

**PART I. IDENTIFICATION DATA****For assistance in completing this form  
call 1-800-592-2299**

Provide <b>Corrections</b> to Company Name, Telephone Number, and Address in Items 1-8					
1. Company Name			4. Street		
2. Name of Contact Person			5. P.O. Box / RFD		
3. Contact's Telephone Number <div style="display: flex; align-items: center; gap: 10px;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <span>-</span> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <span>-</span> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div>			6. City		7. State
			8. Zip Code		
9. Reference Year <b>1999</b>		10. Type of Report ( <i>Check One</i> )  (1) <input type="checkbox"/> Original      (2) <input type="checkbox"/> Resubmission		11. The Number of States for Which You Are Reporting <div style="display: flex; align-items: center; gap: 10px;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div>	
12. Which of the following best describes this firm at the end of 1999?  a. <input type="checkbox"/> In operation - Sales include petroleum products      Skip to and complete items 22-25 and Part II  b. (1) <input type="checkbox"/> Sold or Merged      } Complete items 13 to 25, and Part II for that portion of 1999 in which the firm was active under your ownership and control (2) <input type="checkbox"/> Leased      }  c. <input type="checkbox"/> Permanently ceased operation      Complete item 13, then skip to and complete items 22-25 and Part II for the portion of 1999 in which the firm was active under your ownership and control  d. <input type="checkbox"/> Subsidiary of another      } Complete items 13 to 25, and Part II for that portion of 1999 in which the firm was active under your ownership and control e. <input type="checkbox"/> Commissioned Agent      }  f. <input type="checkbox"/> Not in petroleum business      Skip to and complete items 22-25			13. Effective Date of Status Change <div style="display: flex; align-items: center; gap: 10px;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div>		
			14. Name of Company Sold to / Leased to / Merged into / Subsidiary of / Agent for:		
			15. Name of Contact Person		
			16. Contact's Telephone Number <div style="display: flex; align-items: center; gap: 10px;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <span>-</span> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <span>-</span> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div>		
			17. Street		
			18. PO Box / RFD		
		19. City		20. State	21. Zip Code

**PREPARED BY:**      *Check appropriate box. If preparer is different from contact person, complete lines 24 and 25.*22. ☐ Preparer same as contact person shown on label

23. Date

24. ☐ Preparer's Name

25. Preparer's Telephone number

Public reporting burden for this collection of information is estimated to average 3.2 hours per response, including the time of reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Energy Information Administration, Statistical Methods Group EI-73, 1000 Independence Ave. SW, Washington, DC 20585; and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503.

Name of Firm Reporting	DOE ID Number	Reference Year <b>1999</b>	Page _____ of _____
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**PART II. TOTAL SALES DURING THE REFERENCE YEAR.** (READ PAGES 2-5 OF INSTRUCTIONS CAREFULLY)

Line No.	Type of Fuel and Use	States of Destination ( <i>Enter STANDARD ABBREVIATIONS</i> )		
	Sold directly to consumers for	<b>Kerosene</b> ( <i>Report in Actual Gallons</i> )		
1	Residential Use (Non-Farm):			
2	Commercial Use:			
3	Industrial Use:			
4	Farm Use:			
5	All Other Uses ( <i>Include own company use</i> ):			
6	Sold to Dealers, Resellers, and Refiners:			
7	<b>Total Kerosene (Add Lines 1 thru 6)</b>			
	Sold directly to consumers for	<b>Distillate Fuel Oil</b> ( <i>Report in Actual Gallons</i> )		
	Residential Use (Non-Farm):			
8	No. 1			
9	No. 2			
	Commercial Use (See Reference Guide):			
10	No. 1			
11	No. 2 Fuel Oil			
12	No. 2 Diesel $\leq$ .05% Sulfur, Low			
13	No. 2 Diesel $>$ .05% Sulfur, High			
14	No. 4			
	Industrial Use (Manufacturing and Mining):			
15	No. 1			
16	No. 2 Fuel Oil			
17	No. 2 Diesel $\leq$ .05% Sulfur, Low			
18	No. 2 Diesel $>$ .05% Sulfur, High			
19	No. 4			
20	Oil Company Use (Drilling and Own Company Refining):			
21	Railroad Use:			
22	Vessel Bunkering (Shipping and Boating):			

Name of Firm Reporting		DOE ID Number	Reference Year <b>1999</b>	Page _____ of _____
<b>PART II. TOTAL SALES DURING THE REFERENCE YEAR.</b> (READ PAGES 2-5 OF INSTRUCTIONS CAREFULLY)				
Line No.	Type of Fuel and Use	States of Destination (Enter STANDARD ABBREVIATION)		
<b>Distillate Fuel Oil--Continued</b> (Report in Actual Gallons)				
	Military Use:			
23	Diesel			
24	Other Distillate			
25	Electric Utility Use:			
	Farm Use:			
26	Diesel			
27	Other Distillate			
28	<b>On-highway Diesel Use:</b>			
	Off-highway Use:			
29	Construction			
30	Other (Specify e.g., Logging) _____			
31	All Other Uses (Specify): _____			
32	Sold to Dealers, Resellers, and Refiners:			
33	<b>Total Distillate (Add Lines 8 thru 32)</b>			
<b>Residual Fuel Oil - Include No.5 and No. 6</b> (Report in Actual Gallons)				
	Sold directly to consumers for			
34	Commercial Use (Nonmanufacturing):			
35	Industrial Use (Manufacturing and Mining):			
36	Oil Company Use (Drilling and Own Company Refining):			
37	Railroad Use (Include Volumes on line 41):			
38	Vessel Bunkering:			
39	Military Use:			
40	Electric Utility Use:			
41	All Other Uses (Specify): _____			
42	Sold to Dealers, Resellers, and Refiners:			
43	<b>Total Residual (Add Lines 34 thru 42)</b>			

Send the completed form to: **U.S. Department of Energy**  
**Energy Information Administration (EIA-821)**  
**P.O. Box 833**  
**Merrifield, VA. 22116-0833**

or telefax completed form by calling: **1(703) 827-9514, Attn: EIA-821**

**INSTRUCTIONS FOR FILING  
THE EIA-821:  
ANNUAL FUEL OIL AND KEROSENE SALES REPORT**

**GENERAL INFORMATION**

**I. Purpose**

The EIA-821 survey is designed to provide data on annual sales of distillate and residual fuel oils, and kerosene by State of destination and end-use category. The EIA-821 for 1998 also collects data on motor gasoline and propane sales.

These data are collected pursuant to the provisions of the Federal Energy Administration Act of 1974 (FEAA), P.L. 93-275. The data are used by the Department of Energy (DOE) in reviewing petroleum product supply and demand.

**II. Who Must Submit**

A scientifically selected sample of fuel oil distributors must prepare and file the EIA-821 form.

**III. What and Where to Submit**

Complete pages 2 and 3 of the form for each State in which your firm sells one or more of the listed products. If more space is needed to report data for additional States, make additional copies of pages 2 and 3 and attach them to the form. Send the completed EIA-821 form to:

U.S. Department of Energy  
Energy Information Administration (EIA-821)  
P.O. Box 833  
Merrifield, VA. 22116-0833

Computer printouts that are generally in the format of the EIA-821 form will be accepted. Completed forms may also be telefaxed by calling 703-827-9514, ATTN: EIA-821.

**If you have any questions concerning the EIA-821, please call our toll free number 1-800-592-2299.**

**IV. When to Submit**

The EIA-821 form for 1999 must be submitted (postmarked) to DOE by March 1, 2000.

**V. Sanctions**

The timely submission of EIA-821 by those required to report is mandatory under Section 13(b) of the Federal Energy Administration Act of 1974 (FEAA) (Public Law 93-275), as amended. Failure to respond may result in a civil penalty of not more than \$2,500 for each violation, or a fine of not more than \$5,000 for each willful violation. The government may bring a civil action to prohibit reporting violations which may result in a temporary restraining order or a preliminary or permanent injunction without bond. In such civil action, the court may also issue mandatory injunctions commanding any person to comply with these reporting requirements.

**VI. Provisions Regarding Confidentiality of Information**

The Office of Legal Counsel of the Department of Justice concluded on March 20, 1991, that the Federal Energy Administration Act requires the Energy Information Administration to provide company-specific

**GENERAL INFORMATION (Continued)**

data to the Department of Justice, or to any other Federal agency when requested for official use, which may include enforcement of Federal law. The information contained on this form may also be made available, upon request, to another component of the Department of Energy (DOE); to any Committee of Congress, the General Accounting Office, or other Congressional agencies authorized by law to receive such information. A court of competent jurisdiction may obtain this information in response to an order.

The information contained on this form will be kept confidential and not disclosed to the public to the extent that it satisfies the criteria for exemption under the Freedom of Information Act (FOIA), 5 U.S.C. §552, the DOE regulations, 10 C.F.R. §1004.11, implementing the FOIA, and the Trade Secrets Act, 18 U.S.C. §1905.

Upon receipt of a request for this information under the FOIA, the DOE shall make a final determination whether the information is exempt from disclosure in accordance with the procedures and criteria provided in the regulations. To assist us in this determination, respondents should demonstrate to the DOE that, for example, their information contains trade secrets or commercial or financial information whose release would be likely to cause substantial harm to their company's competitive position. A letter accompanying the submission that explains (on an element-by-element basis) the reasons why the information would be likely to cause the respondent substantial competitive harm if released to the public would aid in this determination. A new justification does not need to be provided each time information is submitted on the form, if the company has previously submitted a justification for that information and the justification has not changed.

**GENERAL INSTRUCTIONS**

- I. Report all quantities in actual gallons. Note: One barrel is equal to 42 gallons. Leave appropriate lines blank if no volumes were sold.
- II. Report sales volumes in Part II of the form separately by State of Destination and end-use category. For example, if your firm sold 10,550 gallons of No. 2 Distillate for residential use in Alabama, enter "AL" in the space provided at the top of the column and enter "10,550" on line 9 in that column. (Refer to the Specific Instructions for Part II).
- III. If your firm does not maintain information sufficient to provide actual sales volumes by the end-use categories specified on the form, estimates of sales volumes may be provided. The basis for the estimates must be consistent with the standard accounting records maintained by the firm. The estimating procedure and data supporting the estimates should result in a reasonably accurate estimate which will be subject to review.
- IV. Report the entire firm's sales of kerosene, distillate and residual fuel oils. Parent companies should include all sales made by their branches, divisions and subsidiaries.
- V. Report all volumes of kerosene, distillate, and residual fuel oil in accordance with what the product was sold as, regardless of the actual specifications of that product. If a No. 2 Distillate was sold as diesel fuel, report that volume as "No. 2 Diesel Fuel;" if it was sold as a heating or fuel oil, report that volume as "No. 2 Fuel Oil", even if that product conformed to the higher specifications for diesel fuel. If sales of a No. 2 Distillate were made for which no determination can be made as to whether the product was specifically sold as either a fuel oil or a diesel fuel, sales volumes should be classified in accordance with your best estimate of the intended use of the product regardless of the product specification.

The same approach should be followed in reporting kerosene and No. 1 Distillate. If the product was sold as kerosene, report it as kerosene even if it also met the specifications for No. 1 Distillate. Exception, **exclude** sales of kerosene-type jet fuel sold for use in commercial airplanes.

### GENERAL INSTRUCTIONS (Continued)

- VI. Enter data reflecting sales made during the reference year only. Exclude from all calculations any **material** prior period adjustments for volumes.
- Resubmissions are required for any errors, adjustments or changes that, **in the respondent's best judgment**, would **materially** change the respondent's original report(s).
- Material** adjustments or changes to sales volumes are those that would cause reported volumes to be unrepresentative of the actual level of sales that year.
- VII. Report all volumes sold as well as used in your own operations.

### SPECIFIC INSTRUCTIONS

#### Part I Identification Data

<u>Item</u>	<u>Instruction</u>
1 - 8	Complete items 1 thru 8 if information shown on the label is incomplete or incorrect.
10	Check the type of report that is being submitted.
11	Enter the number of columns completed for Part II. This will reflect the total number of States for which this report is being submitted.
12	Mark the appropriate status of the firm at the end of the reference year.
13-21	If in item 12 you checked box b(1), b(2), d, or e, complete items 13 through 21. If you checked box c, complete item 13.
	Regardless of your response in item 12, complete item 11 and Part II for only that portion of the reference year in which the firm was selling the listed petroleum products under your ownership and control.
22-25	Indicate the name of the individual who prepared this report. If the preparer is different from the contact person designated by your company, then provide the preparer's name and telephone number.

#### Part II Total Sales During the Reference Year

	Enter at the top of each column the U.S. Postal, two-letter abbreviation of the State where the buyer of the product is located (i.e., where the product was delivered). See the last page of the EIA-821 instructions for a list of States and their abbreviations.
Lines 1 - 43	Report all sales of kerosene, distillate, and residual fuel oil separately by State of Destination and end-use category. See General Instruction II. Refer to the following end-use category definitions/descriptions.
Residential Use (Lines 1, 8, 9)	Report volumes of kerosene and No. 1 and No. 2 distillate fuel oil sold for use in private households for space heating, water heating, cooking, etc. <b>Exclude</b> sales of kerosene and distillate delivered to farm houses and apartment buildings.

### SPECIFIC INSTRUCTIONS (Continued)

<u>Item</u>	<u>Instruction</u>
Commercial Use (Lines 2, 10 - 14, 34)	<p>Report volumes of kerosene, No. 1 distillate, No. 2 fuel oil, No. 2 diesel <math>\leq</math> .05% sulfur, No. 2 diesel <math>&gt;</math> .05% sulfur, No. 4 distillate, and residual sold for use in <b>nonmanufacturing</b> establishments such as motels, apartment buildings, restaurants, retail stores, schools, institutions, government buildings, laundries, etc. for space heating, water heating, and cooking. Include volumes used by your company in the marketing and distribution of petroleum products.</p> <p><b>For kerosene, include</b> volumes sold for use by military, off-highway, on-highway, railroad, and vessel bunkering.</p> <p><b>For distillate, exclude</b> volumes sold for use by military, off-highway, on-highway, railroad, and vessel bunkering.</p> <p><b>For residual, include</b> volumes sold for use by off-highway. Exclude volumes sold for use by military, railroad, and vessel bunkering.</p>
Industrial Use (Lines 3, 15 - 19, 35)	<p>Report volumes of kerosene, No. 1 distillate, No. 2 fuel oil, No. 2 diesel <math>\leq</math> .05% sulfur, No. 2 diesel <math>&gt;</math> .05% sulfur, No. 4 distillate, and residual sold for any use (including space heating) to mines, smelters, and plants engaged in manufacturing, processing, or assembling products.</p> <p><b>For kerosene, include</b> volumes sold for use by electric utility and oil companies, as defined below.</p> <p><b>For distillates, exclude</b> volumes sold for use by electric utility and oil companies, as defined below.</p> <p><b>For residual, exclude</b> volumes sold for use by electric utility and oil companies, as defined below.</p>
Oil Company Use (Lines 3, 20, 36)	<p>Report volumes of distillate fuel oil (including diesel) and residual fuel oil sold to <b>drilling companies</b>, pipelines, or other related oil companies not engaged in the selling of petroleum products. Include fuel oil that was purchased or produced and used at your own facilities for the operation of drilling equipment, other field or <b>refinery operations</b>, and space heating at petroleum refineries, pipeline companies, and oil-drilling companies. <b>Oil used in ships and boats should be reported under vessel bunkering.</b> Sales to the other oil companies for field use should be included, but <b>exclude</b> sales for use as refinery charging stocks. Report kerosene volumes sold for oil company use on line 3, industrial use.</p>
Railroad Use (Lines 2, 21, 41)	<p>Report volumes of distillate fuel oil (including diesel) sold to railroads, for any use, including that used for heating buildings operated by railroads. Report kerosene volumes sold for railroad use on line 2, commercial use. Report residual fuel oil volumes sold for railroad use on line 41, all other uses (specify).</p>
Vessel Bunkering (Lines 2, 22, 38)	<p>Report volumes of distillate fuel oil (including diesel), and residual fuel oil sold for the fueling of commercial or private boats, such as pleasure craft, fishing boats, tugboats, and ocean-going vessels, including vessels operated by oil companies. <b>Exclude</b> volumes sold to the U.S. Armed Forces. Report kerosene volumes sold for vessel bunkering on line 2, commercial use.</p>
Military Use (Lines 2, 23, 24, 39)	<p>Report volumes of diesel, other distillate fuel oil, and residual fuel oil sold to the U.S. Armed Forces. Include volumes sold to the Defense Fuel Supply Center (DFSC) for use by all branches of the Department of Defense (DOD). Report kerosene volumes sold for military use on line 2, commercial use.</p>



### SPECIFIC INSTRUCTIONS (Continued)

<u>Item</u>	<u>Instruction</u>
Electric Utility Use (Lines 3, 25, 40)	Report volumes of distillate fuel oil (including diesel) and residual fuel oil sold to electric utility companies, including that used for the generation of electricity. Electric utility companies should <b>include</b> in this category the fuel oil that they directly imported and used. Report kerosene volumes sold for electric utility use on line 3, industrial use.
Farm Use (Lines 4, 26, 27, 41)	Report volumes of diesel, other distillate fuel oil, and kerosene sold for use in tractors, irrigation pumps, and other agricultural machinery, as well as that used for crop drying, smudge pot fuel, space heating of buildings ( <b>including farm houses</b> ), cooking, and any other agricultural use. Report residual fuel oil volumes sold for farm use on line 41, all other uses (specify).
On-Highway Diesel Use (Line 28)	Report volumes of diesel fuel sold for use in motor vehicles.
Off-Highway Use (Lines 29, 30)	Report volumes of distillate fuel oil sold for use in: <ol style="list-style-type: none"> <li>1. <u>Construction</u> - Construction equipment including earthmoving equipment, cranes, generators, air compressors, etc.</li> <li>2. <u>Other</u> - Distillate fuel oil sold for off-highway uses other than construction. <b>Include</b> logging in this category.</li> </ol> <p style="text-align: center;"><b>Exclude</b> volumes sold for use by the agriculture sector; this is reported under farm use.</p>
All Other Uses (Lines 5, 31, 41)	Report volumes of kerosene, distillate, and residual fuel oils sold for all other uses not included elsewhere on this form. <b>Include</b> railroad and farm use residual fuel oil sales on line 41.
Sold to Dealers, Resellers and Refiners (Lines 6, 32, 42)	This category is included for your accounting purposes to aid in balancing total sales. Report sales to fuel oil dealers, resellers, and refiners for resale in this category.
Lines 7, 33, 43	Report total kerosene (sum of lines 1-6), distillate fuel oil (sum of lines 8-32), and residual fuel oil (sum of lines 34-42) sales to ultimate consumers, dealers, resellers, and refiners. These totals should equal total fuel sales, including fuel purchased or produced and used at your own facilities, during the reference year.

### DEFINITIONS

1. ASTM - The acronym for the American Society for Testing and Materials.
2. Commissioned Agent - An agent who wholesales or retails a refined petroleum product under a commission arrangement. The agent does not take title to the product or establish the selling price, but receives a percentage of fixed fee for serving as an agent.
3. Distillate Fuel Oil - A general classification for one of the petroleum fractions produced in conventional distillation operations. It is used primarily for space heating, on- and off-highway diesel engine fuel (including railroad engine fuel and fuel for agricultural machinery), and electric power generation. Included are products known as No. 1, No. 2, and No. 4 fuel oils- and No. 1 No. 2 and No. 4 diesel fuel.

## DEFINITIONS (Continued)

- a. No. 1 Distillate - A petroleum distillate which meets the specifications for No. 1 Heating or Fuel Oil as defined in ASTM D 396 and/or the specifications for No. 1 Diesel Fuel as defined in ASTM Specification D 975 with distillation temperatures of 420°F at the 10-percent recovery point and 550°F at the 90-percent recovery point, and kinematic viscosities between 1.4 and 2.2 centistokes at 100°F.
  - (1) No. 1 Diesel Fuel - A volatile distillate fuel oil with a boiling range between 300-575°F and used in high-speed diesel engines generally operated under wide variations in speed and load. Includes type C-B diesel fuel used for city buses and similar operations. Properties are defined in ASTM Specification D 975.
  - (2) No. 1 Fuel Oil - A light distillate fuel oil intended for use in vaporizing pot-type burners. ASTM Specification D 396 specifies for this grade maximum distillation temperatures of 400°F at the 10-percent point and 550°F at the 90-percent point, and kinematic viscosities between 1.4 and 2.2 centistokes at 100°F.
- b. No. 2 Distillate - A petroleum distillate which meets the specifications for No. 2 heating or fuel oil as defined in ASTM D 396 and/or the specifications for No. 2 diesel fuel as defined in ASTM Specification D 975.
  - (1) No. 2 Diesel Fuel - A gas oil type distillate of lower volatility with distillation temperatures at the 90-percent point between 540-640°F for use in high-speed diesel engines generally operated under uniform speed and load conditions. Includes Type R-R diesel fuel used for railroad locomotive engines, and Type T-T for diesel-engine trucks. Properties are defined in ASTM Specification D 975.
    - (a) No. 2 Diesel ≤ .05% Sulfur - The sulfur level does not exceed 0.05 percent by weight.
    - (b) No. 2 Diesel > .05% Sulfur - The sulfur level is above 0.05 percent by weight.
  - (2) No. 2 Fuel Oil - A distillate fuel oil for use in atomizing type burners for domestic heating or for moderate capacity commercial-industrial burner units. ASTM Specification D 396 specifies for this grade distillation temperatures at the 90-percent point between 540°F and 640°F, and kinematic viscosities between 2.0 and 3.6 centistokes at 100°F.
- c. No. 4 Fuel - A fuel oil for commercial burner installations not equipped with preheating facilities. It is used extensively in industrial plants. This grade is a blend of distillate fuel oil and residual fuel oil stocks that conforms to ASTM Specification D 396 or Federal Specification VV-F-815C; its kinematic viscosity is between 5.8 and 26.4 centistokes at 100°F. Also included is No. 4-D, a fuel oil for low- and medium-speed diesel engines that conforms to ASTM Specification D 975.
- 4. Distributor - A business that distributes goods to consumers (end users) or dealers.
- 5. End-User - A firm or individual which purchases products for its own consumption and not for resale (i.e., an ultimate consumer).
- 6. Firm - Any association, company, corporation, estate, individual, joint venture, partnership, or sole proprietorship or any other entity, however organized, including charitable, educational, or other charitable institutions, and the Federal government including operations, departments, federal agencies, and other instrumentalities, and State and local governments.

## DEFINITIONS (Continued)

7. Kerosene - A petroleum distillate that boils at a temperature between 300°F and 550°F, that has a flash point higher than 100°F by ASTM Method D 56, that has a gravity range between 40° and 46° API, and that has a burning point in the range of 150° to 175°F. Included are the two classifications recognized by ASTM Specification D 3699: No. 1-K and No. 2-K, and all grades of kerosene called range or stove oil which have properties similar to No.1 fuel oil, but with a gravity of about 43°API and a maximum endpoint of 625°F. Kerosene is used in space heaters, cook stoves, and water heaters and is suitable for use as an illuminant when burned in wick lamps.
8. Parent - A firm that directly or indirectly controls another entity.
9. Reference Year - The calendar year to which the reported sales volume information relates.
10. Refiner - A firm or the part of a firm that refines products or blends and substantially changes products, or refines liquid hydrocarbons from oil and gas field gases, or recovers liquefied petroleum gases incident to petroleum refining and sells those products to resellers, retailers, reseller/retailers or ultimate consumers. "Refiner" includes any owner of products who contracts to have those products refined and then sells the refined products to resellers, retailers or ultimate consumers.
11. Reseller - A firm (other than a refiner) that carries on the trade or business of purchasing refined petroleum products and reselling them to purchasers other than ultimate consumers.
12. Reseller/Retailer - A firm (other than a refiner) that carries on the trade or business activities of both a reseller and a retailer; i.e., purchasing refined petroleum products and reselling them to purchasers who may be either ultimate or other than ultimate consumers.
13. Residual Fuel Oils - The topped crude of refinery operations, which includes No. 5 and No. 6 fuel oils as defined in ASTM Specification D 396 and Federal Specification VV-F-815C, Navy Special fuel oil as defined in Military Specification MIL-F-859E including Amendment 2 (NATO Symbol F-77), and Bunker C fuel oil. Residual fuel oil is used for the production of electric power, space heating, vessel bunkering, and various industrial purposes.
14. Retailer - A firm (other than a refiner, reseller, or reseller/retailer) that carries on the trade or business of purchasing refined petroleum products and reselling them to ultimate consumers.
15. Sale - The transfer of title from the seller to a buyer for a price. **EXCLUDES:** Intrafirm transfers, product consumed directly by the reporting firm, or sales of bonded fuel, and products delivered/loaned to exchange partners except where the amount supplied exceeds the amount received and the differential is invoiced as a sale during the year.
16. Subsidiary - An entity directly or indirectly controlled by a parent. A subsidiary is any corporation with more than 50% of its voting stock owned by another corporation.

LIST OF STANDARD STATE ABBREVIATIONS								
AL	...	Alabama	KY	...	Kentucky	ND	...	North Dakota
AK	...	Alaska	LA	...	Louisiana	OH	...	Ohio
AZ	...	Arizona	ME	...	Maine	OK	...	Oklahoma
AR	...	Arkansas	MD	...	Maryland	OR	...	Oregon
CA	...	California	MA	...	Massachusetts	PA	...	Pennsylvania
CO	...	Colorado	MI	...	Michigan	RI	...	Rhode Island
CT	...	Connecticut	MN	...	Minnesota	SC	...	South Carolina
DE	...	Delaware	MS	...	Mississippi	SD	...	South Dakota
DC	...	District of Columbia	MO	...	Missouri	TN	...	Tennessee
FL	...	Florida	MT	...	Montana	TX	...	Texas
GA	...	Georgia	NE	...	Nebraska	UT	...	Utah
HI	...	Hawaii	NV	...	Nevada	VT	...	Vermont
ID	...	Idaho	NH	...	New Hampshire	VA	...	Virginia
IL	...	Illinois	NJ	...	New Jersey	WA	...	Washington
IN	...	Indiana	NM	...	New Mexico	WV	...	West Virginia
IA	...	Iowa	NY	...	New York	WI	...	Wisconsin
KS	...	Kansas	NC	...	North Carolina	WY	...	Wyoming

AL	...	Alabama	KY	...	Kentucky	ND	...	North Dakota
AK	...	Alaska	LA	...	Louisiana	OH	...	Ohio
AZ	...	Arizona	ME	...	Maine	OK	...	Oklahoma
AR	...	Arkansas	MD	...	Maryland	OR	...	Oregon
CA	...	California	MA	...	Massachusetts	PA	...	Pennsylvania
CO	...	Colorado	MI	...	Michigan	RI	...	Rhode Island
CT	...	Connecticut	MN	...	Minnesota	SC	...	South Carolina
DE	...	Delaware	MS	...	Mississippi	SD	...	South Dakota
DC	...	District of Columbia	MO	...	Missouri	TN	...	Tennessee
FL	...	Florida	MT	...	Montana	TX	...	Texas
GA	...	Georgia	NE	...	Nebraska	UT	...	Utah
HI	...	Hawaii	NV	...	Nevada	VT	...	Vermont
ID	...	Idaho	NH	...	New Hampshire	VA	...	Virginia
IL	...	Illinois	NJ	...	New Jersey	WA	...	Washington
IN	...	Indiana	NM	...	New Mexico	WV	...	West Virginia
IA	...	Iowa	NY	...	New York	WI	...	Wisconsin
KS	...	Kansas	NC	...	North Carolina	WY	...	Wyoming